

EXHIBIT AI

**DAVID R.
KAMENSTEIN**

Phone: 561 633 8223
FAX: 561 888 8224
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Facsimile

To: Bernard L. Madoff Attn: Jodi Crupi
@Fax: 212 486 8178
From: David Kamenstein
Date: December 23, 2004
Re: Acct. # 1-CM 247-3-0
Pages: 1, including this cover

Dear Jodi,

For estate planning purposes, my wife and I would like to have our acct. # 1-CM 247-3-0, David R. Kamenstein and Carol Kamenstein J/T WROS, split into 2 equal accounts, one in the name of David R. Kamenstein and one in the name of Carol Kamenstein. We would appreciate it, if this could be done prior to January 1, 2005.

Please advise me that you have received this request.

Best wishes to you for a Merry Xmas and Healthy, Happy New Year.

Very truly yours,


David R. Kamenstein


Carol Kamenstein

REDACTED

cc:
Stephen Chaplin
Kathy Foster

NEW
NEW

DAVID
CAROL

OPEN

AMF00250545